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# Sidney Resources Corporation

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June 10, 2005

Jonathan G. Katz, Secretary  
Securities Exchange Commission  
450 Fifth Street N.W.  
Washington, D.C. 20549

**RE: SEC File No.4-500 Request for Rulemaking Regarding Member Records of "Short" Positions and Reporting and Public Dissemination of Aggregate Positions by Security**

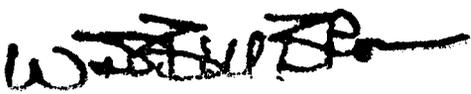
Mr. Katz,

It has come to our attention that there is a move afoot to protect investors from hidden short selling in the OTC market through heightened regulatory oversight.

Our company, Sidney Resources Corporation, is wholly behind and supportive of this industry regulatory movement. Whatever can be enacted to prevent fraudulent acts, expose market manipulation, promotes fair principles of trade and protects our investors is a plus for our business.

Please count our "yes" vote in the full rule change request!

Sincerely,



W.F. Bill Brown  
President

Cc: Barbara Z. Sweeney, Sr. VP and Corporate Secretary, NASD